



Lake County Commissioners

406-883-7204

## LAKE COUNTY

106 4th Ave. E.

Polson, Mt. 59860

SENATE TAXATION

EXHIBIT NO.

3

DATE

4.5.11

BILL NO.

HB 618

Fax (406) 883-7283

March 21, 2011

House Taxation Committee

Senate Taxation Committee

**RE: HB 618 (former LC1990) - Exempt Tribally owned property from taxation if the property is for essential governmental services (C. Pease-Lopez Sponsor)**

Dear Honorable House Taxation Committee Chairman and Honorable Senate Taxation Committee Chairman and committee members:

The Lake County Commissioners do not object to HB 618 as this bill provides for equality for Tribal governments similar to city, county and state governments who already have the benefit of a tax exemption for essential governmental services.

It puts Tribal governments on "par" with other units of local government. It corrects an omission in the MCA. We do not object to the intent of this bill.

Thank you.

Sincerely,

**BOARD OF LAKE COUNTY COMMISSIONERS**

Handwritten signature of William D. Barron.

William D. Barron, Member

Handwritten signature of Paddy Trisler.

Paddy Trisler, Member

Handwritten signature of Ann Brower.

Ann Brower, Member

Copy of Lake County Commissioner letter:

**Senate Taxation Committee**

Chair: Bruce Tutvedt

Vice Chair: Bob Lake

Vice Chair: Kim Gillan

Ron Arthun

Gary Branae

Ron Erickson

Jeff Essmann

Christine Kaufmann

Jim Peterson

Kendall Van Dyk

Chas Vincent  
Art Wittich -

Staff: Lee Heiman, 406-444-4022  
Secretary: Debra Polhemus, 406-444-1619

**House Taxation Committee**

Chair: Mark Blasdel  
Vice Chair: Mike Miller  
Vice Chair: Dick Barrett  
Steve Fitzpatrick  
Kelly Flynn  
Alan Hale  
Brian Hoven  
Austin Knudsen  
Steve Lavin  
Sue Malek  
Edie McClafferty  
Mary McNally  
Jerry O'Neil  
Mike Phillips  
Lee Randall  
Wayne Stahl  
Janna Taylor  
Kathleen Williams  
Max Yates  
Staff: Jeff Martin, 406-444-3595  
Megan Moore, 406-444-4496  
Secretary: Lisa Adams, 406-444-4745

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**John A. Mercer**  
**P. O. BOX 460**  
**POLSON, MT 59860**

**March 21, 2011**

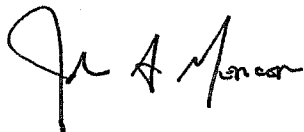
**Montana House Taxation Committee**  
**Montana Senate Taxation Committee**  
**State Capitol Building**  
**Helena, Montana**

**RE: HB 618 - Exempt Tribally owned property from taxation if the property is used for essential governmental services**

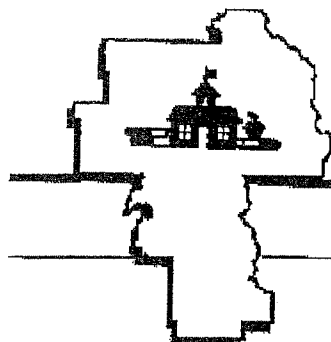
Dear Distinguished Committee members:

I am writing in support of the above legislation as I believe in a tax policy that provides equal treatment.

Sincerely,

A handwritten signature in black ink, appearing to read "John A. Mercer". The signature is stylized with a large initial "J" and a cursive "A".

John A. Mercer



Lake County

Gale Decker, Superintendent of Schools

Lake County Courthouse  
106 Fourth Avenue East  
Polson, Montana 59860-2187  
Phone (406) 883-7262  
Office Hours Fax (406)-883-7262

lacosupt@lakemt.gov  
[www.lakecounty-mt.org/schools/](http://www.lakecounty-mt.org/schools/)  
After Hours Fax (406)-883-7283

March 18, 2011  
House Taxation Committee  
Senate Taxation Committee

**RE: HB 618 (former LC1990) - Exempt Tribally owned property from taxation if the property is used for essential governmental services (C. Pease-Lopez Sponsor)**

Dear Honorable House Taxation Committee Chairman and Honorable Senate Taxation Committee Chairman & Committee members:

The Lake County Superintendent of Schools has reviewed HB 618 as it relates to equal treatment for Tribal governments similar to city, county and state governments who have the benefit of a property tax exemption for essential governmental services.

HB 618 treats Tribal governments similar to other units of local government such as city, county and state governments. Upon review, I do not object to the intent of this bill as it puts Tribal governments on "par" with other units of local government.

Sincerely,

Gale Decker, Superintendent of Schools  
Lake County  
Polson, Mt. 59860

Copy of

**Senate Taxation Committee**

Chair: Bruce Tutvedt

Vice Chair: Bob Lake

Vice Chair: Kim Gillan

Ron Arthun

Gary Branae

Ron Erickson

Jeff Essmann

Christine Kaufmann

Jim Peterson

Kendall Van Dyk

Chas Vincent

Art Wittich -

Staff: Lee Heiman, 406-444-4022

Secretary: Debra Polhemus, 406-444-1619

**House Taxation Committee**

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Sue Malek

Eddie McClafferty

Mary McNally

Jerry O'Neil

Mike Phillips

Lee Randall

Wayne Stahl

Janna Taylor

Kathleen Williams

Max Yates

Staff: Jeff Martin, 406-444-3595

Megan Moore, 406-444-4496

Secretary: Lisa Adams, 406-444-4745

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**J. A. Turnage**  
**P. O. BOX 85**  
**POLSON, MT 59860**

**March 18, 2011**

**House Taxation Committee**  
**Senate Taxation Committee**

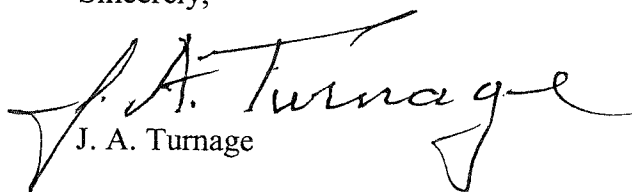
**RE: HB 618 (former LC1990) - Exempt Tribally owned property from taxation if the property is used for essential governmental services (C. Pease-Lopez Sponsor)**

Dear Honorable House Taxation Committee Chairman and Honorable Senate Taxation Committee Chairman & Committee members:

I, J. A. Turnage have reviewed HB 618 as it relates to equal treatment for Tribal governments similar to city, county and state governments who have the benefit of a property tax exemption for essential governmental services.

HB 618 treats Tribal governments similar to other units of local government such as city, county and state governments. Upon review, I do not object to the intent of this bill.

Sincerely,

  
J. A. Turnage

Copy of

**Senate Taxation Committee**

Chair: Bruce Tutvedt

Vice Chair: Bob Lake

Vice Chair: Kim Gillan

Ron Arthun

Gary Branae

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Christine Kaufmann

Jim Peterson

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Chas Vincent

Art Wittich -

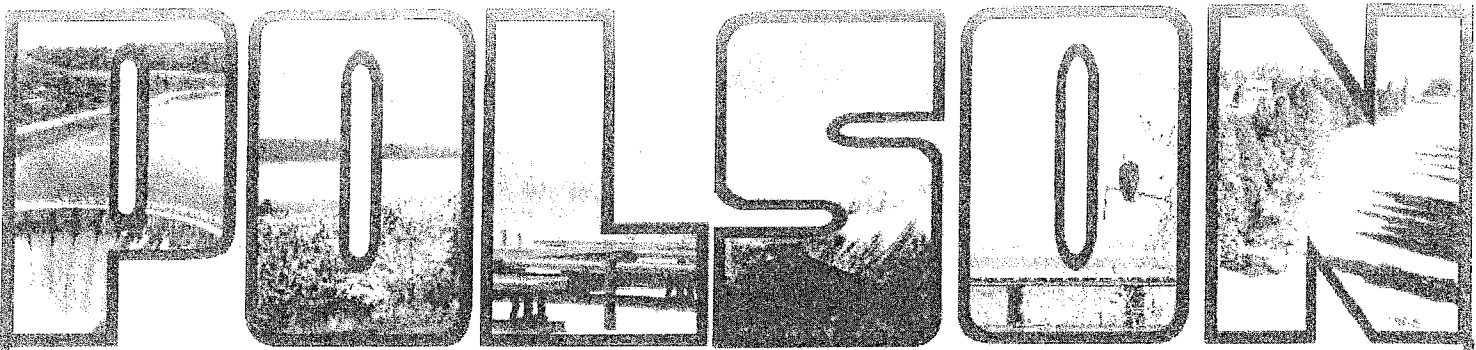
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Kathleen Williams  
Max Yates

Staff: Jeff Martin, 406-444-3595  
Megan Moore, 406-444-4496  
Secretary: Lisa Adams, 406-444-4745

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CHAMBER OF COMMERCE • 406-883-5969 • Fax 406/883-1716 • P.O. Box 667 • Polson, Montana 59860-0667

March 22, 2011

House Taxation Committee  
Senate Taxation committee

*RE: HB 618 – Exempt Tribally owned property from taxation if the property is for essential governmental services.*

Dear Honorable House taxation Committee Chairman and Honorable Senate Taxation Chairman and Committee members:

The Polson Chamber of Commerce does not object to HB 618 as this bill provides for equality for Tribal Governments similar to City, County and State Governments who already have the benefit of a tax exemption for essential governmental services.

It puts Tribal Governments on par with other units of local government. It corrects an omission in the MCA. We do not object to the intent of this bill.

Sincerely,

Polson Chamber of Commerce  
Jackie Cripe, President

Cc:  
House Taxation Committee, Chair, Mark Blasdel  
Senate Taxation Committee, Chair, Bruce Tutvedt  
CSKT's Tribal Council Chairman, Bud Moran

[www.polsonchamber.com](http://www.polsonchamber.com) • E-Mail: [chamber@polsonchamber.com](mailto:chamber@polsonchamber.com)

*The Port City on Beautiful Flathead Lake, Montana*





First Interstate Bank  
49573 US Hwy. 93  
P.O. Box 1299  
Polson, MT 59860-1299  
406-883-8800  
www.firstinterstatebank.com

March 21<sup>st</sup>, 2011  
House Taxation Committee  
Senate Taxation Committee

**RE: HB 618 (former LC1990) - Exempt Tribally owned property from taxation if the property is used for essential governmental services (C. Pease-Lopez Sponsor)**

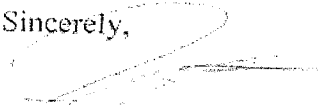
Dear Honorable House Taxation Committee Chairman and Honorable Senate Taxation Committee Chairman & Committee members:

First Interstate Bank in Polson has had relations with the Confederate Salish and Kootenai Tribes (CSKT) for many years. We wanted to take a moment to express what great friends and neighbors they are to our community.

The CSKT is a huge economic contributor to the local community. They employ more individuals than any other organization and are arguably the largest component of our local economy. However, their contributions to our local community extend much further than just through their economic impact. The CSKT offer excellent educational opportunities to the community through the S&K College, their culture is weaved into the fabric of our local community, and their leadership volunteer in many civic activities and organizations. To say they are a great neighbor is an understatement. They truly make up a vital component of what makes our community great.

From a financial perspective, the CSKT lease many different parcels of property to many different entities for \$1 per year, obviously significantly below market rents. Some of these entities include the Arlee Fire Hall, Lake County Boys & Girls Club, Elders Park, Ronan baseball fields, and more. Additionally, they have funded hundreds of thousands of dollars in improvements to Salish Point, a local park on the Flathead Lake that is cooperatively managed between the Tribes and the City of Polson. While I do not know the specific dollar amounts of their subsidized leases and contributions to other local projects, they easily represent six figure contributions to the local communities. These contributions are not required but are consistent with their desire to be a good neighbor and community citizen. We feel it would be valuable to consider these contributions.

Sincerely,

  
Jeremy Morgret  
Branch Manager  
First Interstate Bank  
49573 US Hwy 93  
Polson, Mt. 59860

Copy of

**Senate Taxation Committee**

Chair: Bruce Tutvedt

Vice Chair: Bob Lake

Vice Chair: Kim Gillan

Ron Arthun

Gary Branae

Ron Erickson

Jeff Essmann

Christine Kaufmann

Jim Peterson

Kendall Van Dyk

Chas Vincent

Art Wittich -

Staff: Lee Heiman, 406-444-4022

Secretary: Debra Polhemus, 406-444-1619

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Wayne Stahl

Janna Taylor

Kathleen Williams

Max Yates

Staff: Jeff Martin, 406-444-3595

Megan Moore, 406-444-4496

Secretary: Lisa Adams, 406-444-4745

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**EAGLE BANK**

S&K BANCORP

Of the land, lake and people.

March 18, 2011

**House Taxation Committee  
Senate Taxation Committee**

**RE: HB 618 (former LC1990) - Exempt Tribally owned property from taxation if the property is used for essential governmental services (C. Pease-Lopez Sponsor)**

Dear Honorable House Taxation Committee Chairman and Honorable Senate Taxation Committee Chairman & Committee members:

Eagle Bank in Polson, Montana has reviewed HB 618 as it relates to equal treatment for Tribal governments similar to city, county and state governments who have the benefit of a property tax exemption for essential governmental services.

HB 618 treats Tribal governments similar to other units of local government such as city, county and state governments. Upon review, we do not object to the intent of this bill.

Sincerely,

Eagle Bank  
Polson, Mt. 59860

Copy to

**Senate Taxation Committee**  
Chair: Bruce Tutvedt  
Vice Chair: Bob Lake  
Vice Chair: Kim Gillan  
Ron Arthun

Gary Branae  
Ron Erickson  
Jeff Essmann  
Christine Kaufmann  
Jim Peterson  
Kendall Van Dyk  
Chas Vincent  
Art Wittich -

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March 18, 2011

House Taxation Committee

Senate Taxation Committee

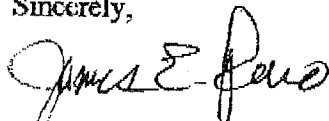
**RE: HB 618 (former LC1990) - Exempt Tribally owned property from taxation if the property is used for essential governmental services (C. Pease-Lopez Sponsor)**

Dear Honorable House Taxation Committee Chairman and Honorable Senate Taxation Committee Chairman & Committee members:

I, James E. Paro, have reviewed HB 618 as it relates to equal treatment for Tribal governments similar to city, county and state governments who have the benefit of a property tax exemption for essential governmental services.

HB 618 treats Tribal governments similar to other units of local government such as city, county and state governments. In the interest of fairness, I strongly support the intent and proposed results of this bill.

Sincerely,



James E. Paro, President  
S & K Aerospace, LLC  
P.O. Box 339  
St. Ignatius, MT 59865

Copy of

**Senate Taxation Committee**

Chair: Bruce Tutvedt

Vice Chair: Bob Lake

Vice Chair: Kim Gillan

Ron Arthun

Gary Branae

Ron Erickson

Jeff Essmann

Christine Kaufmann

Jim Peterson

Kendall Van Dyk

Chas Vincent  
Art Wittich -

Staff: Lee Heiman, 406-444-4022  
Secretary: Debra Polhemus, 406-444-1619

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Kathleen Williams  
Max Yates  
Staff: Jeff Martin, 406-444-3595  
Megan Moore, 406-444-4496  
Secretary: Lisa Adams, 406-444-4745

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March 18, 2011

**House Taxation Committee**  
**Senate Taxation Committee**

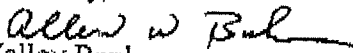
**RE: HB 618 (former LC1990) - Exempt Tribally owned property from taxation if the property is used for essential governmental services (C. Pease-Lopez Sponsor)**

Dear Honorable House Taxation Committee Chairman and Honorable Senate Taxation Committee Chairman & Committee members:

Valley Bank in Ronan, Montana has reviewed HB 618 as it relates to equal treatment for Tribal governments similar to city, county and state governments who have the benefit of a property tax exemption for essential governmental services.

HB 618 treats Tribal governments similar to other units of local government such as city, county and state governments. Upon review, we do not object to the intent of this bill.

Sincerely,

  
Valley Bank  
Ronan, Mt.

Copy of

**Senate Taxation Committee**

Chair: Bruce Tutvedt

Vice Chair: Bob Lake

Vice Chair: Kim Gillan

Ron Arthun

Gary Branae

Ron Erickson

Jeff Essmann

Christine Kaufmann

Jim Peterson

Kendall Van Dyk

Chas Vincent

Art Wittich -

Staff: Lee Heiman, 406-444-4022

Secretary: Debra Polhemus, 406-444-1619

**House Taxation Committee**

Chair: Mark Blasdel

Vice Chair: Mike Miller

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Steve Fitzpatrick

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Janna Taylor

Kathleen Williams

Max Yates

Staff: Jeff Martin, 406-444-3595

Megan Moore, 406-444-4496

Secretary: Lisa Adams, 406-444-4745

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March 18, 2011

House Taxation Committee  
Senate Taxation Committee

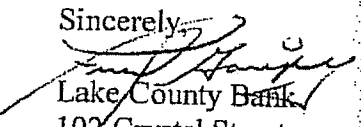
**RE: HB 618 (former LC1990) - Exempt Tribally owned property from taxation if the property is used for essential governmental services (C. Pease-Lopez Sponsor)**

Dear Honorable House Taxation Committee Chairman and Honorable Senate Taxation Committee Chairman & Committee members:

The Lake County Bank in St. Ignatius has reviewed HB 618 as it relates to equal treatment for Tribal governments similar to city, county and state governments who have the benefit of a property tax exemption for essential governmental services.

HB 618 treats Tribal governments similar to other units of local government such as city, county and state governments. Upon review, we do not object to the intent of this bill.

Sincerely,

  
Lake County Bank  
102 Crystal Street  
St. Ignatius, Mt.

Copy of

**Senate Taxation Committee**

Chair: Bruce Tutvedt

Vice Chair: Bob Lake

Vice Chair: Kim Gillan

Ron Arthun

Gary Branae

Ron Erickson

Jeff Essmann

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Art Wittich -

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**House Taxation Committee**

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Secretary: Lisa Adams, 406-444-4745

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MAR 21 2011

CS&amp;KT Administration

3/21/2011  
House Taxation Committee  
Senate Taxation Committee


**RE: HB 618 (former LC1990) – Exempt Tribally owned property from taxation if the property is used for essential governmental services. (C.Pease-Lopez Sponsor)**

Dear Honorable House Taxation Committee Chairman and Honorable Senate Taxation Committee Chairman & Committee members:

I have reviewed HB 618 as it relates to equal treatment for Tribal governments similar to city, county and state governments who have the benefit of a property tax exemption for essential governmental services.

HB 618 treats Tribal governments similar to other units of local governments such as city, county and state governments. Upon review, I do not object to the intent of this bill.

Sincerely,

  
Jules Clavadetscher  
Polson, MT 59860

Copy

**Senate Taxation Committee**

Chair: Bruce Tutvedt

Vice Chair: Bob Lake

Vice Chair: Kim Gillan

Ron Arthun

Gary Branae

Ron Erickson

Jeff Essmann

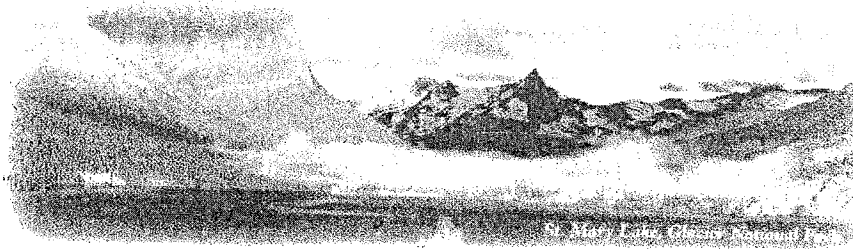
Christine Kaufmann

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Art Wittich



March 22, 2011

House Taxation Committee  
Senate Taxation Committee

**RE: HB 618 (former LC1990) - Exempt Tribally owned property from taxation if the property is used for essential governmental services (C. Pease-Lopez Sponsor)**

Dear Honorable House Taxation Committee Chairman and Honorable Senate Taxation Committee Chairman & Committee members:

The Glacier Bank in Polson has reviewed HB 618 and we do not object to the intent of this bill.

Sincerely,

Todd A. Bassett  
Vice President / Branch Manager  
Glacier Bank ~ Polson  
406-883-8300  
49430 US Hwy 93  
Polson, Mt. 59860

Copy of

**Senate Taxation Committee**

Chair: Bruce Tutvedt

Vice Chair: Bob Lake

Vice Chair: Kim Gillan

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Gary Branae

Ron Erickson

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Christine Kaufmann

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Kathleen Williams  
Max Yates  
Staff: Jeff Martin, 406-444-3595  
Megan Moore, 406-444-4496  
Secretary: Lisa Adams, 406-444-4745

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# GAUTHIER AGENCY LLC

63316 US HWY 93  
RONAN, MONTANA 59864

March 18, 2011  
House Taxation Committee  
Senate Taxation Committee

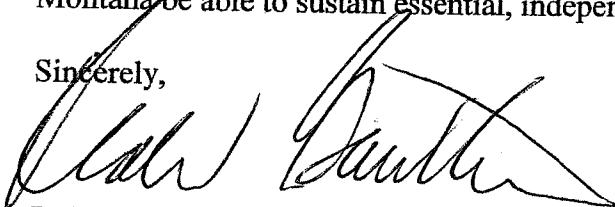
**RE: HB 618 (former LC1990) - Exempt Tribally owned property from taxation if the property is used for essential governmental services (C. Pease-Lopez Sponsor)**

Dear Honorable House Taxation Committee Chairman and Honorable Senate Taxation Committee Chairman & Committee members:

GAUTHIER AGENCY LLC has reviewed HB 618 as it relates to equal treatment for Tribal governments similar to city, county and state governments who have the benefit of a property tax exemption for essential governmental services.

HB 618 treats Tribal governments similar to other units of local government such as city, county and state governments. Upon review, we support the intent of this bill. Only by exercising powers and exemptions as a government will tribal governments across Montana be able to sustain essential, independent governmental services.

Sincerely,



Robert Gauthier  
GAUTHIER AGENCY LLC  
63316 US Hwy 93  
Ronan, Montana 59864  
496-676-8445

**Senate Taxation Committee**

Chair: Bruce Tutvedt

Vice Chair: Bob Lake

Vice Chair: Kim Gillan

Ron Arthun

Gary Branae

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March 19, 2011

House Taxation Committee  
Senate Taxation Committee

**RE: HB 618 (former LC1990) - Exempt Tribally owned property from taxation if the property is used for essential governmental services (C. Pease-Lopez Sponsor)**

Dear Honorable House Taxation Committee Chairman Mark Bladsdel, and Honorable Senate Taxation Committee Chairman Bruce Tutvedt & Committee members:

Montana Native American Tribes provide many services to the citizens of Montana on their lands with impacts our economy through historical points of interest, protection of our wildlife & heritage, tourism in the state along with many essential services for the public. During the past thirty years I have worked in Indian Country providing education and job training services utilizing tribal lands with workforce development through state, private, federal programs on tribal lands.

We, as Montana people, work together to improve and provide these services. Please treat our Tribal Government lands equally as other city, county and state government lands with tax exemptions.

Mary A Danford has reviewed HB 618 as it relates to equal treatment for Tribal governments similar to city, county and state governments who have the benefit of a property tax exemption for essential governmental services.

HB 618 treats Tribal governments similar to other units of local government such as city, county and state governments. Upon review, support the intent of this bill. Thank you.

Sincerely,



Mary A. Danford

126 Beach Road

Bigfork, MT 59911





COMMUNITY BANK  
Serving Montana Since 1910

March 18, 2011

House Taxation Committee  
Senate Taxation Committee  
Helena, MT

**RE: HB 618 (former LC1990) - Exempt Tribally owned property from taxation if the property is used for essential governmental services (C. Pease-Lopez Sponsor)**

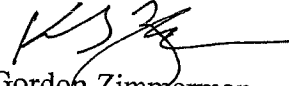
Dear Honorable House Taxation Committee Chairman and Honorable Senate Taxation Committee Chairman & Committee members:

Community Bank, Inc. has reviewed HB 618 as it relates to equal treatment for Tribal governments similar to city, county and state governments who have the benefit of a property tax exemption for essential governmental services.

HB 618 treats Tribal governments similar to other units of local government such as city, county and state governments. Here in Mission Valley, the Confederated Salish and Kootenai Tribes of the Flathead Nation are headquartered in Pablo, MT and are a source of significant economic impact to the local economies they serve. Providing the same benefits to that of our local governmental entities will provide the opportunity for additional economic activities to benefit not only their tribal members, but those of all residents in the Mission Valley.

Community Bank, Inc. respectfully requests that this bill be given strong consideration and this institution has no objection to the intent of this bill.

Sincerely,

  
Gordon Zimmerman  
President

cc: following page

**cc: Senate Taxation Committee**

Chair: Bruce Tutvedt  
Vice Chair: Bob Lake  
Vice Chair: Kim Gillan  
Ron Arthun  
Gary Branae  
Ron Erickson  
Jeff Essmann  
Christine Kaufmann  
Jim Peterson  
Kendall Van Dyk  
Chas Vincent  
Art Wittich

Staff: Lee Heiman  
Secretary: Debra Polhemus

**House Taxation Committee**

Chair: Mark Blasdel  
Vice Chair: Mike Miller  
Vice Chair: Dick Barrett  
Steve Fitzpatrick  
Kelly Flynn  
Alan Hale  
Brian Hoven  
Austin Knudsen  
Steve Lavin  
Sue Malek  
Edie McClafferty  
Mary McNally  
Jerry O'Neil  
Mike Phillips  
Lee Randall  
Wayne Stahl  
Janna Taylor  
Kathleen Williams  
Max Yates  
Staff: Jeff Martin  
Megan Moore  
Secretary: Lisa Adams

CSKT Tribal Council

March 18, 2011  
House Taxation Committee  
Senate Taxation Committee

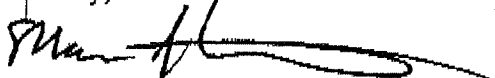
**RE: HB 618 (former LC1990) - Exempt Tribally owned property from taxation if the property is used for essential governmental services (C. Pease-Lopez Sponsor)**

Dear Honorable House Taxation Committee Chairman and Honorable Senate Taxation Committee Chairman & Committee members:

Marc J Carstens has reviewed HB 618 as it relates to equal treatment for Tribal governments similar to city, county and state governments who have the benefit of a property tax exemption for essential governmental services.

HB 618 treats Tribal governments similar to other units of local government such as city, county and state governments. Upon review, we do not object, and feel it a matter of equity that this bill progress.

Sincerely,



Marc J Carstens  
Po box 1374 Polson Mt. 59860

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Senate Taxation Committee  
Chair: Bruce Tutvedt  
Vice Chair: Bob Lake  
Vice Chair: Kim Gillan  
Ron Arthun  
Gary Branae  
Ron Erickson  
Jeff Essmann  
Christine Kaufmann  
Jim Peterson  
Kendall Van Dyk  
Chas Vincent  
Art Wittich -

Staff: Lee Heiman, 406-444-4022

Secretary: Debra Polhemus, 406-444-1619

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Mike Phillips

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Janna Taylor

Kathleen Williams

Max Yates

Staff: Jeff Martin, 406-444-3595

Megan Moore, 406-444-4496

Secretary: Lisa Adams, 406-444-4745

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March 18, 2011

**House Taxation Committee**

**Senate Taxation Committee**

**RE: HB 618 (former LC1990) - Exempt Tribally owned property from taxation if the property is used for essential governmental services (C. Pease-Lopez Sponsor)**

Dear Honorable House Taxation Committee Chairman and Honorable Senate Taxation Committee Chairman & Committee members:

I have reviewed HB 618 as it relates to equal treatment for Tribal governments similar to city, county and state governments who have the benefit of a property tax exemption for essential governmental services.

HB 618 treats Tribal governments similar to other units of local government such as city, county and state governments. Upon review I support the intent of this bill. The Confederated Salish Kootenia Tribes make it possible for us to have our Boys & Girls Club here in Ronan and have generously leased out the property for the club at a dollar per year. This is a tremendous community benefit.

Sincerely,

John Schnase

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Vice Chair: Bob Lake

Vice Chair: Kim Gillan

Ron Arthun

Gary Branae

Ron Erickson

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